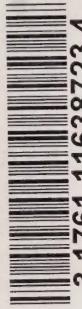


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Canada. Laws, statutes (Indexes)
[General publications]
[G-2] Consolidated index
to excise duty law, regulations
and instructions





CONSOLIDATED INDEX
TO
EXCISE DUTY
LAW, REGULATIONS AND INSTRUCTIONS

DEPARTMENT OF NATIONAL REVENUE
CUSTOMS AND EXCISE
OTTAWA

The information listed herein is obtained from the following sources:

The Excise Act, R.S.C. 1952, chap. 99 as amended to 1957, chap. 25 and chap. 13, 7 – 8
Elizabeth II, 4th June 1959 and chap. 46, 9 – 10 Elizabeth II, 13th July 1961

"ED" circulars and IPO pages

"D" memoranda and "ET" circulars (which pertain to excise duty subjects).

For information pertaining to Personnel, see Consolidated Customs Index.

Statutes

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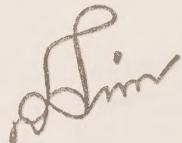


INTRODUCTION TO CONSOLIDATED EXCISE DUTY INDEX

Listed herein, in alphabetical order, is information pertaining to Excise Duty subjects. The endeavour is to make this index as complete and informative as possible, but it is not intended, in any way, to supplant published regulations and instructions. It is a means only to locate desired information. Suggestions toward its improvement are invited.

The excise duty series (ED) of circulars, but not Instructions to Port Officers (IPO), may be obtained on a subscription basis by others than employees of this Department on application to the Department of Public Printing and Stationery, Publications Branch, Ottawa 2.

All previous editions of this index are hereby superseded.



David Sim,
Deputy Minister of National Revenue,
Customs and Excise.

Ottawa
August 1961.



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ALCOHOL - con.

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	checking originals returned, with duplicates	ED210(31)
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	consigned by railway, steamship, or common carrier	ED210(30)
	delivery to temporary storage or concentration	
	points	ED210(27)
	distribution of copies.....	ED210(19)
	every permit to be accounted for	ED210(15)
	filing originals	ED210(24)
	information required, in duplicate	ED210(16)
	issuing and recording	ED210(14)
	must accompany tobacco.....	ED210(20)
	recording blanket permits in T 278A	ED210(29)
	record of deliveries.....	ED210(21)
	rejection of tobacco on delivery, procedure.....	ED210(25)
	return of permit, on expiration.....	ED210(23)
	signing and dating.....	ED210(17)
	surrender, on complete delivery or expiration.....	ED210(22)
	term limitation	ED210(18)
E 138	Special Permit, Return of Rejected Tobacco	
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E 139	Cost of Ingredients in Perfumed Spirits	
	alcohol, how calculated.....	ED206(141d)
	calculation as to oil-content.....	ED206(163)
	compounds made by manufacturer	ED206(152.2)
	extracts returned to stock	ED206(147.2)
	how computed	ED206(142)
	information required	ED206(173)
	licensee to keep	ED206(176.1)
	name of compound and serial No.	ED206(154)
	name of denaturant employed.....	ED206(162)
	numbering and filing	ED206(146.2)
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E 140	Jobbers Labels for Tobacco domestic plug in split packages	ED209(141.1d)
E 143	Certificate, Weight of Imported Molasses received in bond at distillery	ED203(19)
E 146	Supplementary Plans Submitted bonding warehouse	ED211(5)
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	distillery.....	ED203(4)
	manufacturer in bond	ED206(5)
	tobacco or cigar manufactory	ED209(5)
	vinegar stills	ED208(28)
E 147	Manufacturers Statement Respecting Tobacco, Cigarettes and Cigars	
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G 53	Quarterly Return, Receipts and Disposals, Chemical Still	ED208(46)
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	checking by Collectors.....	ED208(56)
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	importers, manufacturers, or dealers	ED208(9.4), (55.1)
	information required.....	ED208(55.2)
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G 55	Distillers Yearly Stock Statement	
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	envelopes SA 1 or SA 2 to be properly marked...	ED/1
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G 56	Tobacco Manufacturers Annual Statement		
	information required	ED209(171)	
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	envelopes SA 1 or SA 2 to be properly marked....	ED/1	
	preparation and forwarding	ED209(132)	
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G 62	Monthly Statement, Excise Duty Stamps		
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G 63	Monthly Transactions, Age Strip Stamps		
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G 64	Bonded Pharmaceutical Preparations, etc. - Annual		
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	licensed druggists	ED207(21)	
	copy to Department, copy to port files.....	ED207(21)	
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	envelopes SA 1 or SA 2 to be properly marked....	ED/1	
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	miscellaneous products	ED206(75.1e)	
	perfume.....	ED206(75.1a)	
	pharmaceuticals	ED206(75.1b)	
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G 65	Monthly Return, Cut Tobacco Stamps		
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G 65A	Monthly Return, Cigar and Cigarette Stamps		
	domestic.....	ES/54(33)	
G 66	Cigar Manufacturers Annual Statement		
	information required	ED209(171)	
	originals to Excise Check Branch		
	envelopes SA 1 or SA 2 to be properly marked....	ED/1	
	preparation and forwarding	ED209(132)	
	stocktaking.....	ED209(123)	

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G 67	Quarterly Return, Uncancelled Export Bonds	ED211(39)
G 72	Monthly Return of Warehousing Transactions originals to Excise Check Branch envelopes SA 1 or SA 2 to be properly marked ...	ED/1
G 73	Annual Statement of Transactions at Bonded Vinegar Manufactory attested by manufacturer	ED206(75.3)
	originals to Excise Check Branch envelopes SA 1 or SA 2 to be properly marked ...	ED/1
	prepared by officer	ED206(75.1d)
	record of book entries and monthly returns	ED206(75.2)
	signing, forwarding, and distribution of copies	ED206(75.4)
K 50	Distillers Monthly Return duty-paid spirits taken for reconditioning	ED203(160)
	fusel oil	ED203(43c)
	information required when production less than standard	ED203(30)
	originals to Excise Check Branch envelopes SA 1 or SA 2 to be properly marked ...	ED/1
	preparation and forwarding	ED203(228)
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K 53	Return, Tobacco Manufacturers abstract from daily record	ED209(165)
	information required	ED209(166)
	monthly balances	ED209(167)
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	originals to Excise Check Branch envelopes SA 1 or SA 2 to be properly marked ...	ED/1
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	quantities shown by entries	ED209(168)
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K 54	Return, Cigar Manufacturer	
	abstract from daily record ,.....	ED209(165)
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	monthly balances.....	ED209(167)
	number and denominations of stamps purchased, used, and on hand.....	ED209(169)
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	preparation and forwarding.....	ED209(131)
	quantities shown by entries.....	ED209(168)
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K 55	Brewers Monthly Return	
	completion and forwarding	ED212(94)
	details required.....	ED212(90)
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	name of licensee and status of signatory	ED212(92)
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	originals to Excise Check Branch envelopes SA 1 or SA 2 to be properly marked...	ED/1
	signatures.....	ED212(91)
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K 56	Officers Return of Transactions in Other Licensed Establishments	
	originals to Excise Check Branch envelopes SA 1 or SA 2 to be properly marked...	ED/1
K 57	Return, Tobacco Packers	
	originals to Excise Check Branch envelopes SA 1 or SA 2 to be properly marked...	ED/1
	preparation, filing and distribution of copies	ED210(69)
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K 60 Bonded Manufacturers Monthly Return, Vinegar
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prepared by licensee ED206(74.1a)
 separate and distinct for each month ED206(74.2)

K 63 Bonded Manufacturers Monthly Return, Pharmaceutical, Perfume, etc.
 checked and attested by licensee ED206(74.3)
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prepared by officer
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 perfume ED206(74.1c)
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K 64 Denaturants and Denatured Alcohol During Month
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 submitted by distiller at end of each month ED203(56), (83)

K 66 Monthly Return, Spirits Received and Used in Licensed Drug Stores
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K 75 Distillers Monthly Return, Shipments of Unmatured Alcohol
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K 76 Distillers Monthly Return, Shipments of SDAG 1-F
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L 1 Application for Licence
 bonding warehouse ED211(2)
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L 3A Personal Guarantee
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L 7 Application for Permit, Tobacco Cutting Machine ED209(139.2)

L 9 Application for Licence M 12
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 during year ED208(22)
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L 10	Application for Licence - Transfer	
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	distillery.....	ED203(2.2)
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L 11	Application for Permit M 14 - SDA	
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	information required	ED204(5.2)
	liquid detergent, grade 1-P	ED206(166)
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L 16	Application for Renewal of Licence	
	bonding warehouse	ED211(4)
	brewery	ED212(5)
	distillery.....	ED203(3)
	manufacturer in bond.....	ED206(4)
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L 18	Application for Licence M 21	
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M 5	Bonded Manufacturers Licence	
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M 9	Permit for Tobacco Cutting Machine.....	ED209(139.2)

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M 12	Licence, Chemical Still.....	ED208(15.1)
	abandonment on destruction of still	ED208(14.3)
	condensing, pasteurizing or cooling units.....	ED208(4)
	Department of National Defence	ED208(59)
	importers, manufacturers or dealers	ED208(55.1)
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M 13	Licence, Tobacco Packer designating No.	ED210(8)
N 2	Notice to Rework Tobacco particulars required	ED209(50)
N 4	Notice to Claim Rebate on Tobacco Reworked amount of rebate allowable.....	ED209(62.2)
	Canadian raw leaf, returned for repacking	ED210(56f)
	originals to Excise Check Branch envelopes SA 1 or SA 2 to be properly marked....	ED/1
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N 6	Notice to Claim Drawback on Beer accompanied by B 54 or B 55.....	ED212(77)
	declaration by brewer	ED212(76)
	originals to Excise Check Branch envelopes SA 1 or SA 2 to be properly marked....	ED/1
N 11	Claim for Drawback on Spirits Used by Licensed Druggists originals to Excise Check Branch envelopes SA 1 or SA 2 to be properly marked....	ED/1
N 12	Drawback, Excise Duty on Spirits Sold to Hospitals, etc. originals to Excise Check Branch envelopes SA 1 or SA 2 to be properly marked....	ED/1
	preparation of claims	ED/3

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N 13 Claim for Drawback, Pharmaceutical Preparations
 Exported ED206(56)
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N 14 Claim for Refund Excise Duty
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 envelopes SA 1 or SA 2 to be properly marked... ED/1

N 20 Claim for Refund, Duty on Beer Destroyed
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N 21 Application to Credit Deficiencies
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procedure ED203(54)
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SA 1 Envelope, Addressed to Department
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T 7 Excise Duty Cash Book
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T 11 Sundry Collections Cash Book
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T 19 Gaugers Landing Book
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T 20	Gaugers Register imported spirits and wines.....	D39(7)
T 201	Distillery Officers Attendance Book	ED203(244a)
	initialled daily by officer in charge	ED203(233)
T 202	Excise Officers Time Record and Diary perfume factory	ED206(176. 2c)
	restricted preparations.....	ED206(202. 2d)
	vinegar factories	ED206(100. 2b)
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	wine spirits	ED206(222c)
	wine treated for export.....	ED206(221)
T 204	Permit to Remove Spirits accompany shipment	ED203(142)
	alcohol to druggists	ED207(14)
	checking and disposition of permit	ED207(15)
	all spirits ex-warehoused for shipment.....	ED203(136)
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	delivered to receiving Collector	ED203(143)
	destroyed when purpose served.....	ED203(143)
	except when to druggist	ED203(143)
	duplicate, when shipped to certain persons	ED203(149)
	duty-paid, one distillery to another	ED203(152)
	export and in transit movement by highway	D3/7
	forms supplied by Department.....	ED203(140)
	granted by Collector or excise officer in charge.....	ED203(137)
	LCB permit to be attached	ED203(136)
	numbering, filing, etc.	ED203(139)
	packages to be marked and numbered	ED203(144)
	period to remain in force	ED203(141)
	produced when required	ED203(142)
	returned to distillery from LCB	ED203(153)
	SDA to bonding warehouses	ED203(136)
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T 205	Abstract Register for Distillers	ED203(244n)
	preparation of annual statement.....	ED203(229)
T 208	Distillers Record of Mashes, etc.	ED203(243b)
	domestic wine received.....	ED203(85)
	fusel oil	ED203(43c)
	officer in charge to check each morning	ED203(22)
	raw materials taken for mashing.....	ED203(18)
	wine spirits produced.....	ED203(88)
T 209	Excise Officers Pocket Record of Beer Dips	ED212(96b)
	dry dip inches and balling or plato reading, etc. ..	ED212(50)
T 217A	Tobacco Manufacturers Daily Record	
T 217B	Cigar Manufacturers Daily Record	
	adjustment for cigarette paper.....	ED209(68.2)
	filter and cork tips	ED209(69)
	Canadian raw leaf.....	ED210(36)
	credit for cigars unfit or used for tests.....	ED209(71)
	deficiency on unpacked cigars at stocktaking	ED209(129)
	disposal of stems, waste and other refuse	ED209(42)
	entries made in ink.....	ED209(163)
	erasures not permitted	ED209(163)
	method of correcting errors	ED209(163)
	excess moisture deductions, monthly.....	ED209(157)
	cigarette paper.....	ED209(157)
	flavouring less than 25% solid, not debited.....	ED209(28.2)
	kept by licensee.....	ED209(137.1a, 2a)
	materials in process.....	ED209(158)
	materials received, standard weight	ED209(153)
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T 217A	Tobacco Manufacturers Daily Record	
T 217B	Cigar Manufacturers Daily Record - con.	
	quantities	
	cigarettes manufactured	ED209(65.1)
	cigars manufactured.....	ED209(65.1)
	manufactured articles removed from warehouse	ED209(156)
	manufactured goods in warehouse	ED209(159)
	to agree with value of stamps used.....	ED209(160)
	used, removed, destroyed, etc.	ED209(154)
	raw leaf, etc. brought in	ED209(26)
	record of purchases of cigar containers	ED209(164)
	reconciling with denomination book (T 218)	ED209(162)
	removal of raw leaf.....	ED209(34)
	repacking or reworking.....	ED209(51)
	scraps, cuttings, stems, tobacco in bulk, shorts, etc. brought in.....	ED209(48)
	stems, waste, etc. credited	ED209(149)
	weights	
	cigarettes, nearest pound	ED209(65.1)
	cigars, nearest pound	ED209(65.1)
	flavourings received.....	ED209(29)
	- liquorice, sugar, gum, etc.	ED209(153)
T 217C	Tobacco and Cigar Stamp Account	
	balance at month end in cigar manufactories	ED209(118)
	credit when stamps destroyed.....	ED209(116)
	damaged stamps	ED209(161)
	returned and replaced	ED209(115)
	debited when received, credited when taken for use	ED209(117)
	kept by licensee	ED209(137. 1b, 2b)
	posting	ED209(110)
	stamps used, to agree with daily record.....	ED209(160)
T 218	Denomination Book - Tobacco	
	kept by officer.....	ED209(138. 1c)
	reconciling with daily record (T 217A or B).....	ED209(162)

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T 219	Record, Raw Leaf Shipped on E 132.....	ED209(38)
	port record of permits issued	ED210(38)
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T 222A	Distillers Stock Book No. 1, Grain	ED203(243c)
	domestic wine received.....	ED203(84)
	raw materials	
	for other than mashing.....	ED203(17)
	surplus or deficiency at stocktaking	ED203(21)
	taken for mashing	ED203(18)
T 222B	Distillers Stock Book No. 2, Spirits	ED203(243d)
	adjustment, duty-paid spirits taken for reconditioning	ED203(160)
	deficiency at stocktaking	ED203(29)
	duty-paid spirits for reconditioning	ED203(157)
	fusel oil.....	ED203(43e)
	quantities, imported spirits or wines.....	ED203(171)
	surplus at stocktaking	ED203(28)
	unmatured spirits returned from bonded factory	ED203(46g)
T 222C	Distillers Bottled Stock Account	ED203(243h)
	in bond for export, with distillers strip labels.....	ED203(217c)
	quantity spirits bottled.....	ED203(194)
T 222D	Distillery Officers Bottled Stock Warehouse Account...	ED203(244h)
	in bond for export, with distillers strip labels.....	ED203(217c)
T 222F	Distillers Maturing Warehouse Account	ED203(243e)
	spirits for denaturing.....	ED203(56)
	spirits for reducing	ED203(113)
	record of packages	ED203(119)
	spirits transferred to bottling room	ED203(193)
T 222G	Distillery Duty Paid Spirits Warehouse Account	ED203(243f)
	bottled spirits entered for consumption	ED203(195)
	duty paid spirits returned from druggist.....	ED203(161)
	quantities, returned.....	ED203(154)
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T 232B	Distillery Officers Maturing Warehouse Ledger	ED203(244d)
	alcohol for dehydration	ED203(50), (51)
	classification of spirits	ED203(31)
	particulars of added flavouring	ED203(97)
	spirits for reducing	ED203(113)
	record of packages	ED203(119)
	 spirits on removal	
	adjustments for discrepancies	ED203(135)
T 233	Distillers Bottling Daily Record	ED203(243g)
	quantity spirits bottled	ED203(194)
	spirits of insolvent distiller	ED203(223)
	quantity, when bottled	ED203(224)
	spirits transferred to bottling room	ED203(193)
T 233A	Distillery Officers Bottling Daily Record	ED203(244g)
T 234	Distillers Notice Book	ED203(243a)
	requirements	ED203(12)
T 236	Officers Record of Brews	
	beer taken for krausening	ED212(72)
	fermenting tun tables	ED212(29c)
	kept by excise officer	ED212(96b)
	notation re samples taken for CE laboratory	ED212(62)
	 plato or balling test	ED212(44)
	quantity of produced beer	ED212(52)
	recording No. of B 50	ED212(57)
	tests of beer destroyed	ED212(83b)
	water added to make light beer	ED212(63)
T 237	Brewers Notice Book	
	amendment for cause	ED212(34)
	certain operations	ED212(31)
	checking quantities of materials, number and location of brews, etc. ..	ED212(37)
	failure to comply	ED212(37)
	 kept by licensee	ED212(96a)
	serial Nos., date and hour	ED212(33)
	time limit	ED212(32)
	water etc. added to beer	ED212(58)

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T 238	Brewers Daily Record	
	beer taken for krausening	ED212(72)
	checking quantities of materials, number and location of brews, etc.	ED212(37)
	dip or gauge readings of wort	ED212(42)
	entries by licensee, day of transaction.....	ED212(98)
	fermenting tun tables.....	ED212(29b)
	information required	ED212(35)
	kept by licensee	ED212(96a)
	notation determining quantity of beer produced....	ED212(60)
	plato or balling test	ED212(42), ED212(44)
	quantity of produced beer	ED212(52)
	recording No. of B 50	ED212(57)
	standard of production.....	ED212(46)
T 244B	Record of Raw Leaf - Tobacco Manufacturers	
	customs purposes.....	ED209(138.1d)
T 244c	Record of Raw Leaf - Cigar Manufacturers	
	customs purposes	ED209(138.1e)
T 248	Officers Record of Balances in Maturing Warehouse..	ED203(244c)
T 249	Record of Closed Receiver Tests.....	ED203(244j)
	fusel oil	ED203(42)
T 250	Spirits, Tank Weighing Book.....	ED203(244c)
T 251	Record of Legal Allowance Computation.....	ED203(244o)
	spirits on reducing.....	ED203(112)
T 252	Spirits Weighing Book.....	ED203(244b)
	alcohol received and delivered	
	bonded factories	ED206(38)
	vinegar factories	ED206(79.1)
	kept by officer	ED206(100.2a)
	officer to initial entries.....	ED206(80)

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T 253B	Tobacco Re-Weighed and Tested		
	kept by officer	ED209(138.1a)	
	officers diary, information required.....	ED209(152)	
	weights, leaf etc. received.....	ED209(30)	
T 254	Pocket Weighing Book		
	alcohol received and delivered.....	ED206(38)	
	kept by officer	ED209(138.1b)	
	perfume factory	ED206(176.2a)	
	restricted preparations	ED206(202.2b)	
	wine spirits.....	ED206(222b)	
T 256A	Bonded Manufacturers Daily Record, Vinegar		
	kept by licensee	ED206(100.1)	
	mixes to be numbered.....	ED206(92)	
	quantity in receiver and quantities withdrawn	ED206(95.3)	
	vinegar brought in	ED206(96.2)	
T 258	Spirits Received and Disposed of by Bonded		
	Manufacturers		
	certificate re payment of excise tax	ED206(228.2)	
	emergency alcohol	ED206(187)	
	recording amount used	ED206(188.2)	
	kept by officer		
	perfume factory	ED206(176.2b)	
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	soap factory.....	ED206(176.2b)	
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	separate for each type and strength	ED206(178)	
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	unmatured alcohol	ED206(177)	
	reclaimed spirits		
	perfume factory	ED206(165)	
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	rum, separate from alcohol	ED206(47)	
	soap factory		
	SDAG 1-P.....	ED206(168)	

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T 258A	Record of Restricted Preparations	
	information required	ED206(201.1)
	kept by officer	ED206(202.2a)
T 259	Distillery Officers Record of Fusel Oil	ED203(43g), (244k)
T 260	Distillery Officers Minute Book	ED203(244f)
T 260A	Distillery Officers Bottled Stock Warehouse	
	Transactions ..	ED203(244i)
T 265	Record of Spirits Taken for Use	
	wine spirits	ED206(222a)
T 271	Materials Used in Manufacture of Pharmaceuticals,	
	etc.	
	added amounts of alcohol	ED206(183)
	emergency alcohol	ED206(187)
	manufacturer to initial	ED206(188.1)
	information required	ED206(180)
	kept by licensee	ED206(202.1)
	reclaimed alcohol	ED206(67)
	restricted preparations	
	manufactured	ED206(201.2)
	not for sale	ED206(199.2)
T 272	Stamps Record, Tobacco and Cigars	
	closed simultaneously with cash book	ES/54(30)
	recording stamps received	ES/52(10)
T 273A	Officers Record of Denaturing	ED203(244L)
	denaturants, production and disposals	ED203(83)
	signed by officers who supervised the mix	ED203(59)
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